

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

v.

ADAM KAPLAN and DANIEL KAPLAN,

Defendants.

Case No. 23-CR-00293 (JMA) (JMW)

**VICTOR L. HOU’S DECLARATION
IN SUPPORT OF NON-PARTY
CADWALADER, WICKERSHAM &
TAFT’S OPPOSITION TO
DEFENDANT DANIEL KAPLAN’S
MOTION SEEKING AN ORDER
DIRECTING THE PRODUCTION
OF PORTIONS OF ITS LEGAL
FILE**

1. I am an attorney admitted to practice before the United States District Court for the Eastern District of New York. I am a partner at the law firm Cleary Gottlieb Steen & Hamilton LLP (“Cleary Gottlieb”), and I represent non-party Cadwalader, Wickersham & Taft LLP (“Cadwalader”) in the above-captioned matter.

2. I respectfully submit this declaration in support of Cadwalader’s opposition to defendant Daniel Kaplan’s pretrial motion seeking an order to compel Cadwalader to produce portions of its client file (“Cadwalader’s File” or the “File”).

3. Annexed hereto as **Exhibit A** is a true and correct copy of the letter filed by Daniel Kaplan and Adam Kaplan (collectively, the “Kaplans”) in *SEC v. Adam S. Kaplan and Daniel E. Kaplan*, Dkt. No. 2:23-CV-01648 (JMA) (ARL) (the “SEC Action”) on June 23, 2023 to compel Cadwalader to turn over its File.

4. Annexed hereto as **Exhibit B** is a true and correct copy of the order issued by Magistrate Judge Lindsay in the SEC Action on July 13, 2023 denying the Kaplans’ letter motion to compel Cadwalader to turn over its file.

5. Annexed hereto as **Exhibit C** is a true and correct copy of the subpoena that the Kaplans issued to non-party Cadwalader in the SEC Action on July 26, 2023 regarding turnover of Cadwalader's File.

6. Annexed hereto as **Exhibit D** is a true and correct copy of non-party Cadwalader's responses and objections, dated August 15, 2023, to the Kaplans' subpoena issued in the SEC Action.

7. Annexed hereto as **Exhibit E** is a true and correct copy of Cadwalader's answer and counterclaims filed in *Kaplan v. Cadwalader Wickersham & Taft, LLP*, No. 609236/2023 (Sup. Ct. Nassau Cnty. June 26, 2023) (the "State Court Action") on December 22, 2023.

8. Annexed hereto as **Exhibit F** is a true and correct copy of the Kaplans' memorandum of law, dated May 31, 2024, in support of their motion to compel Cadwalader to turn over its File in the State Court Action.

9. Annexed hereto as **Exhibit G** is a true and correct copy of Cadwalader's memorandum of law, dated July 12, 2024, in opposition to the Kaplans' motion to compel Cadwalader to turn over its File in the State Court Action.

10. Annexed hereto as **Exhibit H** is a true and correct copy of the affirmation of Jared Stanisci, dated July 12, 2024, in support of Cadwalader's memorandum of law in opposition to the Kaplans' motion to compel Cadwalader to turn over its File in the State Court Action.

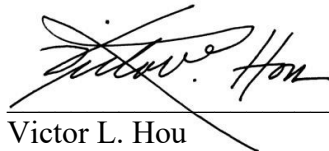
11. Annexed hereto as **Exhibit I** is a true and correct copy of the transcript of proceedings held in the State Court Action on September 24, 2024 where the Honorable Justice Timothy S. Driscoll denied the Kaplans' motion to compel Cadwalader to turn over its File.

12. Annexed hereto as **Exhibit J** is a true and correct copy of the Kaplans' notice of appeal, dated November 1, 2024, from Justice Driscoll's decision denying the Kaplans' motion to compel Cadwalader to turn over its File.

13. Annexed hereto as **Exhibit K** is a true and correct copy of Cadwalader's memorandum of law, dated December 4, 2024, in opposition to the Kaplans' motion to reargue their prior, failed motion to compel Cadwalader to turn over its File.

14. I declare under penalty of perjury, and pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct.

Dated: June 6, 2025



Victor L. Hou

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